

**SUPPLEMENTAL INSTRUCTIONS FOR NORTH DAKOTA CITIES
2012 SURVEY OF LOCAL GOVERNMENT FINANCES**

PLEASE REPORT FOR THE PERIOD JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

AGENCY REPORTING

In addition to your general government, please include the fiscal activities listed below:

City job development authorities
Commerce authorities
Improvement districts
Library boards
Municipal arts councils
Municipal parking authorities
Municipal steam heating authorities
Port authorities (with ex officio boards)
Urban Renewal agencies

SPECIAL NOTES**MUNICIPAL IMPROVEMENT DISTRICTS**

Include total amount of assessments (and interest) collected during the year from property owners. Report this amount at PART 2, question 5, item C, however, exclude amounts contributed to Improvement District funds from the city general fund.

Report in PART 3, question 9, amounts paid to contractors during the year for work on Improvement District projects. Include these amounts with capital outlay. If these payments are made by warrant rather than by cash, report the value of all warrants issued to contractors during the year.

For reporting the debt and balances of municipal improvement districts, please note the following:

Include the total improvement district bonds and warrants issued, redeemed, and outstanding at PART 4- Indebtedness.

Report cash and security holdings of assessment funds at PART 5.

PART 2 - REVENUES**3. A. Property taxes - Code T01**

Include amounts collected from all property tax levies of the city and its dependent agencies. Also include amounts for penalties and interest on taxes, proceeds from tax sales, and delinquent tax collections. Exclude here and report in Part 3, item 13 amounts received by the city from the state for personal property tax replacement and senior citizen tax credit programs.

3. B. Local sales taxes

6. Public utilities tax - Code T15
Include taxes, if any, imposed on public utilities measured by gross receipts or units of service sold (Not applicable in most cities).

8. Other local sales taxes - Code T19
Include the restaurant and lodging tax.

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes - Code T21
Include proceeds from licensing of manufacturers of pull-tabs, paper bingo cards and/or dispensing devices, and other associated gaming devices.
5. Occupation and business licenses - Code T28
Include inspection and examination fees in connection with the issuance or renewal of a business license or permit.
6. Other licenses and permits - Code T29
Include city-imposed dog and bicycle licenses, building permits, and other licenses and permits.

3. D. Local income taxes- Not applicable**3. E. Other taxes**

1. Death and gift tax - Code T50
Include revenue from estate taxes.

4. Intergovernmental revenues

- A. Streets and highways** - Code C46
Include the highway fund tax distribution from the State.
- D. Health and/or hospitals** - Code C42
Include the amount received from the State Department of Health and Human Services.
- M. General support** - Code C30 -
Include in the reported amount the revenues received from the state for the programs listed below:
Personal property tax replacement
Senior citizens tax credit
Cigarette sales tax distributions
Oil and gas production tax distributions
State revenue sharing

PART 3 - EXPENDITURES**11. Personnel expenditures - Code Z00**

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries and wages in gross amount before deductions for income taxes, social security, or retirement coverage.